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**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 31, 2015

**COMPTROLLER'S MEMORANDUM NO. 2015-28**

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Douglas Murdock, Comptroller 

SUBJECT: Federal Per Diem Rates (CONUS)

In Notice 2015-63, the Internal Revenue Service has updated the federal per diem rates established by Notice 2016-57 for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

The following rates are to be used for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after January 1, 2015.

	<u>High-Cost Locality</u>	<u>Low-Cost Locality</u>
Lodging	\$207	\$128
Meals and Incidental Expenses	<u>68</u>	<u>57</u>
Total federal rates	<u>\$275</u>	<u>\$ 185</u>

Attached is the listing of the high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.

Attachment

Rev. Proc. 2011-47. The per diem rates in lieu of the rates described in Notice 2014-57 (the meal and incidental expenses only substantiation method) are \$68 for travel to any high-cost locality and \$57 for travel to any other locality within CONUS.

2. High-cost localities. The following localities have a federal per diem rate of \$230 or more, and are high-cost localities for all of the calendar year or the portion of the calendar year specified in parentheses under the key city name.

<u>Key city</u>	<u>County or other defined location</u>
California	
Mammoth Lakes (December 1-February 29)	Mono
Monterey (July 1-August 31)	Monterey
Napa (October 1-October 31 and May 1-September 30)	Napa
San Francisco	San Francisco
San Mateo/Foster City/Belmont	San Mateo
Santa Barbara	Santa Barbara
Santa Monica	City limits of Santa Monica
Sunnyvale/Palo Alto/San Jose	Santa Clara
Colorado	
Aspen (December 1-March 31 and June 1-August 31)	Pitkin
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson
Grand Lake (December 1-March 31)	Grand
Silverthorne/Breckenridge (December 1-March 31)	Summit
Steamboat Springs (December 1-March 31)	Routt
Telluride (December 1-March 31 and June 1-August 31)	San Miguel
Vail (December 1-March 31 and July 1-August 31)	Eagle
District of Columbia	
Washington D.C. (also the cities of Alexandria, Falls Church, and Fairfax, and the	

counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)

Florida

Boca Raton/Delray Beach/Jupiter  
(January 1-April 30)

Palm Beach and Hendry

Fort Lauderdale  
(January 1-March 31)

Broward

Fort Walton Beach/De Funiak Springs  
(June 1-July 31)

Okaloosa and Walton

Key West

Monroe

Miami  
(December 1-March 31)

Miami-Dade

Naples  
(January 1-April 30)

Collier

Illinois

Chicago  
(October 1-November 30 and March 1-September 30)

Cook and Lake

Maine

Bar Harbor  
(July 1-August 31)

Hancock

Maryland

Ocean City  
(June 1-August 31)  
Washington, DC Metro Area

Worcester

Montgomery and Prince George's

Massachusetts

Boston/Cambridge

Suffolk, City of Cambridge

Falmouth  
(July 1-August 31)

City limits of Falmouth

Martha's Vineyard  
(June 1-September 30)

Dukes

Nantucket  
(October 1-December 31 and June 1-September 30)

Nantucket

Michigan

Traverse City/Leland  
(July 1-August 31)

Grand Traverse/Leelanau

New York

Lake Placid  
(July 1-August 31)

Essex

New York City

Bronx, Kings, New York, Queens,

Saratoga Springs/Schenectady (July 1-August 31)	and Richmond Saratoga and Schenectady
Pennsylvania Hershey (June 1-August 31) Philadelphia (October 1-November 30, March 1-June 30, and September 1-September 30)	Hershey  Philadelphia
Rhode Island Jamestown/Middletown/Newport (June 1-August 31)	Newport
South Carolina Charleston (October 1-November 30 and March 1-September 30)	Charleston, Berkeley and Dorchester
Texas Midland	Midland
Utah Park City (December 1-March 31)	Summit
Virginia Virginia Beach (June 1-August 31) Wallops Island (July 1-August 31) Washington, DC Metro Area	City of Virginia Beach  Accomack  Cities of Alexandria, Fairfax, and Falls Church; counties of Arlington and Fairfax
Washington Seattle	King
Wyoming Jackson/Pinedale (June 1-September 30)	Teton and Sublette

3. Changes in high-cost localities. The list of high-cost localities in this notice differs from the list of high-cost localities in section 5 of Notice 2014-57.

- a. The following localities have been added to the list of high-cost localities:  
Mammoth Lakes, California; Grand Lake, Colorado; Silverthorne/Breckenridge, Colorado; Traverse City/Leland, Michigan; Hershey, Pennsylvania; Wallops Island, Virginia.
- b. The following localities have changed the portion of the year in which they are high-cost localities: Napa, California; Telluride, Colorado; Miami, Florida; Martha's Vineyard, Massachusetts; Nantucket, Massachusetts; Jamestown/Middletown/Newport, Rhode Island; Charleston, South Carolina; Jackson/Pinedale, Wyoming.
- c. The following localities have been removed from the list of high-cost localities:  
Sedona, Arizona; Santa Cruz, California; New Orleans, Louisiana; Baltimore City, Maryland; Cambridge/St. Michaels, Maryland; Glendive/Sidney, Montana; Conway, New Hampshire; Glens Falls, New York; Tarrytown/White Plains/New Rochelle, New York; Kill Devil, North Carolina; Williston, North Carolina.

## SECTION 6. EFFECTIVE DATE

This notice is effective for per diem allowances for lodging, meal and incidental expenses, or for meal and incidental expenses only, that are paid to any employee on or after October 1, 2015, for travel away from home on or after October 1, 2015. For purposes of computing the amount allowable as a deduction for travel away from home, this notice is effective for meal and incidental expenses or for incidental expenses only paid or incurred on or after October 1, 2015. See sections 4.06 and 5.04 of Rev. Proc. 2011-47 for transition rules for the last 3 months of calendar year 2015.

## SECTION 7. EFFECT ON OTHER DOCUMENTS